App. F. IX-4

1935.
(SRA)

File No. 111-35

Serial Nos. 13

Previous References
SRA 84-21 (S26)
" 59-25 (182)
" 11-28 (182)
" 40-32 (1)
ML 4327
Letter References. (1-3)

preserve
By
6.11.47

GENERAL AND REVENUE SECRETARIAT.

Serial Nos one

Part B for May 1936.

SUBJECT.

Recovery of pensionary Contribution from local bodies on account of the pensionable staff of the Establishments of the Sanitary Board.

8L 13.

No. 7L 6703 dt 10-3-1936
To. The Comptroller Dgarh.

WD 03607—GPB—22,500—2-8-35

Issues an amendment.

Dec

1548

App. F. III—2]

General and Revenue Secretariat.

183 File No. 182 of 192).

Serial No.

C 65/26 & 21/8/28 from the Pres. Sanit. Bd. Rep. & Requests that the Bd. may be allowed to pay the pensions of the officers transferred from Govt to the Sanit. Bd. & vice versa according to the rule of proportions as contemplated in Art 206 A of rules in App B of the Service Regns and the Bd will pay the pensions of their employees.

Subs. If approved the Fl Branch will be consulted.

To Fl 5/8 — V The contentions of the President seem to be very reasonable and the recommendation seems worthy of sanction. Normally when local bodies transfer their employees to the Govt. they may compound with the Govt under Art 486 for payment of the pensions of their own employees from the Govt fund. So long as the Govt has not elected to do so, they may not be called upon to contribute to others in regard to employees completely paid from their funds. The Comptroller's Circular cannot override the fund principles. There is an option vested in the local bodies. If desired may be communicated.

Dist Members

2063 4/15

NOTE—Contd. sheet 3

Exam 8/5/28

WD 6321—GPB—60,000—24-5-27

10c 4/5/28

General and Revenue Secretariat. File No. 182 of 192

Serial No.

F.B.: please see the file of the Fd. Branch referred to in paras 2 and 4 of the P.V.D.

Sir, put up (vide flag V)

(I think that a similar question had been raised by the President, Dt. Brand, Hassan some months ago. Please will the C/W.Y. & G: Br. please see me?

P-J-O

NOTE—Contn. sheet

G. R. S. III—3]

Mark

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

---

5) Dear Mr. K. Dass

F No 4669 Vol

Vol 43-27-4

Submitted to II mr. on 4/8/28

Please let me know in what stage it is at this

Vol 14/9 6) The file is still before Mr. Mehta

Hy 14/9

OFFICE OF THE SECOND MEMBER OF COUNCIL 6 FEB. 1929 No. 5-46-2.

7) Recalled as the file has not yet been received

Hy 7-11-28 Personal reminder sent to Mr. Mehta with compliments

8) The file is kept herewith. The file may be noted upon & returned to us so that we may deal with the matter over with records

CSV 6/12/28

9) Submitted with the Connected file

Hy

N. B.—Should routine notes be written on small slips the notes must be pasted on this form.

General and Revenue Secretariat. LB File No. 182 of 1927

Serial No.	
	10. The file has to be sent to H. Scott for note with reg to Members note at para 8
	7.2.29 H. 23/2
	1 Seen. Thanks 13.2.29
	12 Mr Menon wanted to have a discussion in the matter with Mr Percy. There is nothing to hinder on the discussion in the matter. Hence the file is sent back
	20/2
	13 Mr Kamnath Sathidy and bring up — 21/2
	14 Submitted with a note separately 20.1.32

Rec. 27.9.30
Collection S&A 84.21.6 and copy of Comptroller's circular letter dt 18.2.21 are called for from Head quarters (Rec. 4.10.)

27.9.30 Further collection called for

4.10 Submitted with a separate note (vide following pages)

Rec'd and submitted and obtained instructions to place this along with the question of revision of rates of contribution of A.F. Teachers when it is received from the Eden branch

NOTE—Contn. sheet to place.

WD 0324—GPB—60,000—21-5-27

Serial No.

15

There are two classes of cases under Contest by the Sanitary Board:-

1) Officers who are transferred from Government Service to Local Fund Service and whose pensions after retirement therefore are paid and Charged according to Rule of Proportions (Article 266 A M.S.R)

2) Pensionable permanent employees of the Local Bodies whose pensions are payable and charged to the respective Local Funds. (App. B M.S.R Rule 1 para 3)

16

In both these classes of cases Contribution is now being recovered. In preference to this payment of Contribution the Sanitary Board is prepared and wants to bear the proportion of pension in case of 1) supra and the whole pension in case of 2). The Board Contends that in the former class of cases (Article 266 A) there is no provision for recovering any Contribution and that in the latter class of cases Contribution Can be recovered only if the Board h

NOTE—Contn. Sheet.

entered into an arrangement, with the permission of Government to so contribute, as provided for in Article 266(C). This view of the Board is fully supported by the Article 266 (C) as it stands and the Board can be forced to pay Contribution only if it has at any time entered into any such arrangement. The Board states that it has not entered into such an arrangement at all.

The Audit Office however is recovering and is insisting on payment of Contribution in both the classes of Cases referred to above, on the authority of that Office Circular no 222-224/L.A.D D/18.2.1921 (Flag E.) which had had its approval by Government (Flag F.)

18 Kind reference is invited to Comptroller's letter no 423 L.A.D D/6.5.22 (Flag G) In soliciting approval of Government to the Circular he had issued in 1921 he has referred to this permanent arrangement of Article 266 C / 263 B of IV Edition and has stated that his Circular was in effect introducing the arrangement referred to in the

Serial No.

Article in respect of the Several Local Bodies and wanted Sanction of Govt. since that Article required such permission of Government for the arrangement. As it is the Circular should however be considered to prescribe the procedure for payment or recovery of Contribution if and where such Contribution is leviable and not as authorising the levy of Contribution in the Case of all Officers transferred to the Local Fund Service and in the Case of all permanent pensionable employs of the Local Funds, thus overriding the rules of the Articles in M.S.R

(9) The permanent arrangement should have been at the option of the Several Local Bodies. The Comptroller's Circular and the approval of it by Government Cannot do not appear to bind the Local Bodies as having exercised their option and entered into the arrangement. This is the position as regards the interpretation of the Rules of M.S.R and the Circular letter of the Comptroller, in the matter

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31.

There Local Bodies (The Hassan District Board has also protested in the same way, vide linked file) prefer to bear the actual Pension Charges instead of paying these Contributions obviously on account of an impression that they are losers under the Contribution System. Whether the data which has led them to this Conclusion is correct and whether they have taken into Consideration the reverse cases of Pension amounts chargeable to General Revenues exceeding the amount of Contribution recovered are doubtful. However as the matter stands the Local Bodies should be given the option to pay either Pension itself or Contribution.

MW
20.1.32 Submitted. This file which had been linked to Edn file 1162 of 1929 (Pensionary contribution in respect of teachers transferred to the Local Education Authorities under the Mysore Elementary Education Regulation) is now separated, as a separate note is being put up, as per Financial Secretary's oral instructions, on the Edn file. The question raised in this file and that

Serial No.

raised in the Edn file are not the same.

2. This file may perhaps be referred unofficially to the Comptroller for remarks with reference to the existing rules and practice in regard to the recovery of pensionary contribution from the several local bodies.

5-8-32

3. Forwarded to the Comptroller with Compliments for remarks

S. Channing
9-8-32

V. O No. 92 L. B. 40 dy 10.10.32.

Returned with compliments.

The rules contained in Articles 266 A,B & C and App.B of the M.S.R., were materially modified in this office Circular No.222-224 LAD. dated 18th February 1921. Government accorded their approval to the Circular in their order No.Fl.5333-AA.34-21-4 dated 21-3-1922. The option given to the local bodies was thus withdrawn and the payment of pensionary contribution was made compulsory with effect from June 1920. The provisions of the M.S.R., were however not amended so as to be in accordance with the new procedure. Taking advantage of this omission perhaps the City Municipalities of Bangalore and Mysore did not give effect to it, but all the other local bodies including the Sanitary Board, K.G.F., have been regularly paying the contribution calculated at 1/9th the salary of the sanctioned establishment.

Fl 373-32 86 8

COMPTROLLER'S OFFICE 10 AUG. 1932 BANGALORE. CITY

13 OCT. No.

NOTE—Contn. Sheet

WD 02553—50,000—GPB—8-7-30

The arrangement has now been in force for [illegible] years. It has on the whole worked satisfactorily. By [illegible] appreciably reducing the work in the offices it has ensured regularity in the recovery of contribution. It seems inexpedient [illegible] revert to the old system. I am therefore of opinion that the existing practice should be continued in this applicable to the City Municipalities also.

As regards the [illegible] arrangement of contribution practice is at present not uniform. In the case of Revenue and chief officers, some municipalities are paying contribution equal to [illegible] salary- the rate prescribed in the circular, while some others contribute with the pay, reasonably under Art.465 of the Foreign service Rules in the M.S.R. It would however, appear that the foreign service rules do not as they now stand apply to service under local bodies. The City Municipalities perhaps relying on Art.368A.M.S.R. are not paying any contribution. It is true that [illegible] existing in the local bodies are liable to bear their share of the pension and leave allowances of these officers. Since however, the services of these officers under local bodies is [illegible] long enough, the latter generally escape all liability under proportion to the Rule of proportion. In the circumstances it seems necessary that [illegible] set of rules should be framed in respect of Revenue and chief officers of and above the grade of Deputy Collectors to local bodies.

for Comptroller.

Rs 10.12.32

Pension Contribution and Local Funds

FINANCIAL BR. 2132 16 JAN. 1933 GEN'L & REV. SECTT.

Serial No. C.H.

Submitted for orders. Before agreeing with the Comptroller and Confirming the practice in vogue of Compelling the Local Bodies to pay pensionary Contribution the practice in British Indian provinces may perhaps be ascertained.

As regards rates of Contribution levied on Govt. Servants ~~transferred~~ lent to ~~foreign Govt~~ Local Bodies Some uniformity is necessary as Suggested by the Comptroller. According to the Fundamental Rule 129 the transfer of Govt. Servants to Service under Local Funds will be regulated by the Foreign Service Rules. Such a ruling may be adopted here also and the rate of Contribution levied for Officers lent to Local Bodies may be Same as for those lent to foreign Service. In fact Such Should have been the case but the Comptroller has Stated that in Some cases. Contribution is recovered at one ninth of the Salary only. ~~Whether it is necessary to call for a list of cases~~.

A draft may be prepared for Consid^n by Secy.

15/1/33

18/1/33

NOTE—Contn. Sheet.

WD 0246 -GPB—15,000—22-8-32

Pension Contribution and Local Funds

File No. of 193 . General and Revenue Secretariat

30

A draft letter is put up accordingly

M
18.1.33

31 Draft calling for further information is for approval

Mail
19/1

M.Sec)
20/1/33

32 Some - C.W with Mark of the
M
22-1-33.

Draft may issue
M
23/1
23/1/33

No Fl 4247 d/ 26.1.1933 fr the Comptroller requests him to kindly intimate the practice in British Indian Provinces in respect of [illegible] Pension Contribution

No 499 T.A.D. B II d 4.5.1933 from the Comptroller furnishing the information asked.

33 Submitted. The points for orders are the following please leave

1) Whether pensionary Contribution can be recovered from Officers ~~Trans~~ lent or transferred to Municipalities

2) Whether the ~~fee~~ rate of Contribution may be at one fourth of Substantive

Pension Contribution and Local Funds

Serial No.

pay as in the case of Officers lent to Foreign Service

34 As the existing rules do not provide for the above, certain Local Bodies have objected to the payment of Contribution and there has been no uniformity in the rate of Contribution.

11 i) Whether payment of Contribution can be enforced from permanent employees of Local Bodies under the provisions of Article 266 (C).

35 Certain Local Bodies have stated that in the absence of their entering into an agreement to pay such Contribution, ~~No~~ payment of Contribution cannot be enforced. The Comptroller states that the arrangement of recovering Contribution on behalf of such permanent employees of the Local Bodies, has worked well and that the rule should be amended to provide for enforcing such payment of Contribution.

~~2) If the suggestion of the Comptroller is accepted~~

NOTE—Contn. Sheet.

10-8-33

Service of Govt. Servants transferred or lent to municipalities is treated as foreign service and contribution for leave & pension has to be recovered.

Regarding rate of contribution to be levied, one-fourth of the Substantial pay in Govt. may be ~~both for~~ on account of pension & leave recovered, in the case of officers lent, as the period will generally be short.

In the case of officers permenantly transferred they form part & parcel of the establishment of the respective bodies & one-ninth rule may be adopted for pension liabt.

IW 19/11

H Secy) 20.11.33.

When a person serves under two funds, the apportionment of pension liability may be arranged for in 2 ways: (1) according to the Rule of proportions i.e., in the proportion of salary paid by the two bodies or (2) by one body levying pension contribution from the other and bearing the entire pension charges. No.(2) is the safest arrangement to be followed if Government is to ensure the payment of pension, though No. (1) may be followed in the case of bodies about whose permanancy and solvency there is no doubt.

Accordingly article 24b M.S.R. requires pension being charged according to Rule of Proportions where the revenues of other funds are under Government administration and Government can fix the pay etc., of the establishment of the Fund. There is perhaps no such fund at present.

P.T.O.

General and Revenue Secretariat | File No. of 193 .

Serial No.

41 In all other cases, i.e., in cases of lending or transfer of officers from Government to a Local Fund whose revenues are administered by the Fund, contribution for pension and leave allowances should be recovered under the Foreign Service Rules (exception being made only in the case of Palace under Article 251 M.S.R.).

42 Such is the rule and practice in British India. In cases where contribution is recovered, the pension is calculated on the pay drawn under Government whereas in cases of application of Rule of Proportions the pension will have to be calculated on the pay in Foreign Service, which will generally be more. Further, the Government is a surety for the proper payment of pension to such officers and the best and safest way of discharging this obligation is by recovering contribution in advance when the official is in service and for Government to bear the entire pension liability. For this reason also it is desirable to apply the Contribution Rules invariably in respect of all transfers to Local Funds.

43 As re: the rate of contribution it may be stated that the rate of 1/9th referred to in Articles 249 and 250 M.S.R. is for pension only and the contribution of ¼th of substantive pay under Government (article 365 M.S. is both for pension and leave allowances. The latter is the rate to be applied in all cases of transfer to Local Funds.

44 Regarding the payment of contribution at 1/9th of the sanctioned salary in respect of the permanent employees of all Municipalities and Local Boards, the

NOTE—Contn. Sheet.

Pension Contribution and Local Funds

File No. 3[illegible] of 193 . General and Revenue Secretariat

the Comptroller states that the rules contained in Article 250 M.S.R. were modified by his Circular No. 222-224/L.A.D. dated 16th February 1921 to which Government accorded approval, that all the Local Bodies except the Bangalore and Mysore City Municipalities have been paying the said contribution, that the arrangement has worked satisfactorily, reducing appreciably the work of his office, and that the existing practice may be confirmed and rules modified accordingly. There is no objection to do this as it follows the present practice. This arrangement will apply to the permanent employees of the Local Fund proper and not to Government officers transferred to the services of the Local Fund temporarily. For such people contribution at ¼th of the pay should be recovered in lieu of pay.

45 As regards Bangalore and Mysore Municipalities the Comptroller states that the practice is that no contributions are being received either in respect of their permanent employees or of those transferred thereto. As these are big Municipalities, they may be treated like the Palace and rule of proportions applied if Government so choose and the Municipalities prefer that arrangement or the general rule applicable to all Local Bodies, viz., payment of 1/9th for their regular establishment and ¼th for lent officers may be applied to them also. They may be consulted in the matter.

46 General Secretary, with compliments, for remarks.

18/12

21 DEC 1929

Genl Secy

20/12

19-12-33

A3 Please speak to me 31/12

Pension Contribution & Local Funds.

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No.

Subd)

47 It is informally ascertained from the Comptroller's office that the existing practice in the case of the Bangalore D.T. is to recover at 1/9th the same salary of its permanent staff towards pensions contribution.

MB 18/1 AM

48) The proposals of the Finance in para 47 may be accepted, and the State Treasurer at Mysore consulted regarding the proposals in para 45

Gen'l Secy) AM 20/1

49) I agree.

II Finance) 5/2

10/2

10/2-34

13/2/34

50) This may now be sent back to the H.B.

MB 13/2 AM For orders.

The file may be returned to the H.B. Secretariat for ~~issue of orders~~ further action.

14/2/34

P.T.O.

KLN

NOTE—Contn. Sheet.

GENERAL SECRETARY 22 JAN 563

OFFICE OF THE SECOND MEMBER OF COUNCIL 10 FEB. 1934 No. 66987

Pension Contribution and Local Funds

File No. 30 A/1932-39. of 193 . | General and Revenue Secretariat

Submitted. The administrative Secretariat has not stated whether there ~~was~~ was not any legal or other objection in amending the rules as proposed affecting Local Bodies.

A draft letter to the Bangalore and Mysore city Municipalities enquiring whether ~~if~~ they have any objection ~~in applying~~ to the general rule being applied in the case of their employees and there lent to them and recover usual Contribution is put up for approval or other orders

A

19.3.34.

Sd Secy) 19/3/34.

B

Resubmitted for consideration if the draft may issue

9.8.1935.

Sd Secy) 10/8/35.

A This ~~Govt's~~ refers to the Above ~~order~~ in connection with Special ~~Pension~~ Rules at present in force ~~and the new Legislation~~ may be ~~framed~~

Recd. back from Mr. K.V. M 12/8/35

Leg Secy

Mr. G.R. 13/8.

Serial No.

The comptroller has reported say[ing] the orders of Govt. in the matter of adopting the British India practice of receiving pensions contribution equal to 1/9 of the salary of all permanent employees of local bodies. The local bodies have been consulted in the subject & their replies are awaited:

This file may perhaps await the decision on that reference

Sd/-
8/8/32

Yes, maybe put with that file

The opinions received from the Dists of the two city mtgs in connection with the proposed receipt of pensions contribution at 1/9 of the salary of all permanent employees of local bodies have been transmitted to the Financial Secretary.

This file will, if approved, be also sent there in continuation. (vide ✱ above)

Financial Secretary

Yes

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8431.

The question under discussion in this file is about amending the rules in M.S.R. (Articles 248 to 251) so as to be in accordance with the practice in vogue viz (1) to recover contribution under Foreign Service Rules in cases of transfer or lending of officers from Govt. to Local Funds and (2) to recover Contribution at one-ninth of the Sanctioned Salary of the Permanent employees. This Contribution at one-ninth of Salary is being recovered from all the Local Bodies. Some of the Local Bodies objected to this recovery on the ground that they had not entered into any such arrangement as required by Art. 256. This Article is therefore to be amended so as to allow of the recovery in all cases without any restriction. Whether there could be any legal or other objection to such an amending of the rules was the point for examination by the administrative Section. The question in the other file referred to by the administrative Section is whether pensionary contribution

A.

3346/35 - 3640/35

Pensionary contribution from Local Bodies.

Serial No.

at one-ninth of pay has to be recovered in respect of posts not filled up and this question is therefore different from the one under discussion in this file. If approved this will be sent again to the administrative section for needful examination of the point mentioned above.

4.12.35

The point at A, may perhaps be referred to the Law Department for opinion direct. There does not seem to be any necessity for the file to go again to the L. S. & Branch for this purpose.

H Secy) 5/12/35.

Law

5/12

5/12/35

145

Law

5/12

If the proposal is to recover a pensionary contribution, whether the local bodies agree or not, then it ought to be by means of rules or orders under the regulations governing the local bodies

WD 03594—GPB—30,000—18-7-35

I do not see how a mere amendment of the M.S.R. can be sufficient to enforce the contribution against the local bodies concerned.

Fin Br) 12/12

For orders whether the file may be referred to the administrative Section for issue of orders and necessary amendment to the rules governing the Local Bodies. The rules in M.S.R. may be amended accordingly.

12.12.35

P.S. It may however be noted that in the case of extending the scheme of Compassionate gratuity to the employees of District Boards and Municipalities an order was issued in the Financial Section after obtaining the opinion of the Law Department. It was pointed out by the Law Section that the [illegible]

Pensionary Contribution to Local Bodies

General and Revenue Secretariat | File No. | of 193 . | [App. F. III—2

Serial No.

in M-S-R would automatically apply to the District Boards and Municipalities (vide paras 19 to 22 in S & A collection 40-3.2-1 placed below). Following the same procedure necessary amendments to the Articles 248 to 251 M&R may as well issue from this branch. The amendments will be in accordance with the existing practice.
For orders.

MW 14.12.35.

It is better to follow the legal opinion in the present case.

H Secy) 14/12/35.

K.N. Boys 14/12

16/12/35

A draft a.c. slip is put up as per orders. If approved it may issue after perusal by the Comptroller

H Secy

MW 4/3

3.2.1936.

It is not usual to mention the number & date of a Govt order in the M-S-R. I have accordingly revised the correction slip.

The correction slip is in accordance with the orders of Govt dated 21-3-22. and may therefore be approved - Reference is invited to paras 24 & 25 in 44, 48 & 49 Supra.

5/3.

MW Issue 6/2

K.N. Boys 14/12

NOTES—Contn. Sheet.
DEWAN'S OFFICE
1936
No. 5465

WD 08594—GRB—30,000—18-7-35

File No. 35[illegible] of 193 .

General and Revenue Secretariat

No Fl 6703 Dy 10.3.1936

B W
6.5.1936
6/7

1-3-482
27-3-28

C.No.65/26-27.
Encls..5

Office of the President, Sanitary Board,
Kolar Gold Fields,
Dated, Champion Reefs, 21st March 1928.

24.
LB.182-27-1

From

A.K.Syed Taj Peeran, Esq., B.A.,
President, K.G.F.Sanitary Board,
Champion Reefs.

To

R.Ranga Rao, Esq., B.A., B.L.,
General Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore.

Sir,

RE. PENSIONARY CONTRIBUTION.

I have the honour to submit herewith a copy of this office letter No. C.65 of 1926-27 dated 14th July 1927 addressed to the Comptroller to the Goverhment of Mysore together with a copy of Comptroller's reply No.353/L.A.D. dated 2nd November 1927, in regard to the question of payment of Pensionary contribution payable to -- Government on account of the Pensionable staff of the establishments of the Sanitary ~~xfxkkx~~ Board.

2. It will be seen from the correspondence that the Comptroller has been demanding and has ever been insisting on payment of the said contribution amounting to Rs 8878/6/0 from June 1920 to end of May 1925 and also for the subsequent years from 1925-26 and 1926-27 on the authority of his circular No. 222/224 L.A.D dated 18th February 1921 ratified by the Secretary Financial Department in his No.Fl.533/60 A.84/21/6 dated 26th May 1922.

3. The pensionary charges payable by the Sanitary Board are regulated under the Rules contained in Appendix B, and Articles 266Aand 266 C.Mysore Service Regulations and according to these Rules there are three classes of employees under the Board viz.:-

(i) Permanent employees of the Sanitary Board (App. B, I A

(ii) Pensionable officers of the Government or other Funds (App. B. II Para 4).

(iii) Pensionable staff of the Hospital including Midwives(App. B.IV).

4. With regard to the officers of No. 1 class, their pensions shall be paid by the Board and charged to their Funds under Rule 1 para 3 of App. B.

The Board may however come to an understanding with the Government and with the permission of Government make a permanent arrangement for contributing for pensions from General Revenues for its permanent employees or for any specified classes of them under Art.266 c and Rule V of Appendix B. This is optional to the Board.

In the alternative the Board shall pay the pensions of these employees from their funds as they fall due under Rule 1 of App. B.

5. In the case of officers of No. 2 Class i.e officers belonging to any Department under Government but transferred to the service of the Sanitary Board or vice versa, their pension is regulated and charged according to rule of Proportions, under Art. 266 A and Rule II of App. B. Ayyar's Service Regulations. There does not arise the question of contribution by the Board in such cases.

6. Under Rule IV of App. B. the pensionary contribution in respect of pensionable staff of the Hospital Staff including Midwives will be paid by the Board. Under this class there is only one Institution maintained by the Board i.e the General Dispensary at -- Mount Road and the contribution payable by the Board is Rs 83/8/0 per mensem.

7. But the Comptroller has now been demanding contribution for pensions of all the above three classes of servants irrespective of the limitations and options exercisable by the Board in accordance with the Rules in force pointed out above, on the strength of his Circular of the 19th February 1921 quoted in para 2 supra.

8. The Circular No.222/224 L.A.D. dated the 19th February 1921

of the Comptroller to Government, only indicates the modus operandi of recovering the contributions in conformity with the Rules contained in App. B, and not the levy of contribution from the Local Bodies as stated in his letter No. 815 L.A.D. dated 12th May 1927, copy of which is herewith submitted for ready reference.

This proceedure for the recovery was subsequently approved by the Secretary Financial Department in his No.Fl.5333/60A.84/21/6 dated 26th May 1922 and does not seem either to modify or cancel the Rules in force in App. B. or Articles 266 A and 266 C Mysore Service Regulations.

This proceedure can only be adopted by the Comptroller in the case of Board's employees after the Board exercising the option vested in them and after necessary arrangements being made with the permission of Government, for contributing for pensions according to Law and the Rules in App. B.

9. The Sanitary Board have now been paying and adjusting pensionary charges month by month as bills are received from the Comptrller's office in the case of employees noted below, who had served the Board.

Rule II App. B & Art. 266 A.

1.	Rajagopala Mudaliar, Sanitary Inspector. according to Rule of Proportions.	13/11/9

Rule I. App. B.

2.	Balakrishna Mudaliar, Work Inspector.	11/11/0
3.	Khader Mustapha Meuzzin.	5/11/0
4.	Hajee Abdul Rahiman.	5/11/0
	Rs	36/12/9 per month.

10. If the Board were to exercise the option in question and pay contribution at 1/9 of the salaries of all the pensionable employees in the service of the Board, it would involve an annual payment of Rs 2007/8/0 as per detailed statement attached. The maximum annual demand for pensions which can at present be foreseen for the next 7 years will not exceed Rs 1200/- per annum as noted below.

Pension paid. 36/12/9 as per details above.
Pension to be paid in the case of three other employees retired or to be retired. 62/0/0

Rs 98/12/9 per mensem
or Rs 1185/9/0 per annum.

having regard to the possibility of this being reduced by death before another 7 years have elapsed and further pensions accrued it is manifest that it would be to the disadvantage of the Board to exercise the option to compound. Besides the Comptroller to Government has been demanding the contribution from June 1920 & Contribution upto date will amount to Rs 12893/6/0.

11. The matter was discussed at the last meeting of the Board held on the 17th February 1928, when the Board passed the following resolution:-

" At no time the Board have exercised the option given to them under Art. 266 A. of the Mysore Service Regulations. Government might be requested to allow the Board to pay the pensions of the officers transferred from Government to the Sanitary Board and vice versa according to the Rule of Proportions as contemplated in Article 266 A, and Rules in Appendix App. B. The Board are willing to pay the pensions of the Board's employees as they fall due."

12. Under the circumstances explained, I request that you will be so good as to obtain the sanction of Government to the opinion of the Board, and the Comptroller to Government requested to withdraw the claim and the objection now raised by him.

13. I herewith append for kind perusal of Government a copy of Note by Mr. Ralph Nye, Executive Member of Messrs. John Taylor & Sons' Committee and a non-official member of the Sanitary Board, on the subject.

I have the honour to be,

S i r,

Your most obedient servant,

FOR PRESIDENT,
K.G.F.Sanitary Board.

Letter No. C. 65/26/27, dated 14th July 1927, from the President, Sanitary Board, Kolar Gold Fields, to the Comptroller to Government of Mysore.

Re. Pensionary Contributions.

With reference to correspondence ending with your letter No.26 L.A.D. dated 8th July 1927, re. the Pensionary contributions of all pensionable staff, I have the honour to state that letterNo.Fl.5333/60 A.84/21/6 dated the 26th May 122 from Government only approves of the procedure adopted by you in Cir. No.222/224 L.A.D. dated 18th February 1921, for the recovery of contribution but does not limit the option exercisable by the Board. This procedure can only be adopted after the Board have exercised the option vested in them and after necessary arrangements are made with the permission of Government, for contributing for pensions from the General Revenues for the Board's permanent employees, as laid doen in Art. 266 C. in regard to its permanent employees. (vide Rule 1 para 3 of App. B. to Mysore Service Regulations.)

As regards the pension of lent officers, Rule II of App. B. and Art. 266 A. will apply, the pension being paid according to Rule of Proportions.

The provision of the Nysore Service Regulations do not seem to have been amended or modified, for enforcing the levy of contribution as now proposed. If there is any such amendment, I request that a copy of the same may kindly be sent to this office for reference.

The matter was placed before the Board at its last meeting but its consideration was deferred till in the information on all the above points become available.

" C o p y "

M. H. Balakrishna

For President,
K.G F. Sanitary Board.

21st March 1928.

Letter No. 353/L.A.D. dated 2nd November 1927, from the Comptroller to the Government of Mysore, to the President, Sanitary Board, Kolar Hold Fields.

With reference to correspondence ending with your letter No. C.65 of 1926-27 dated 14/7/1927, in regard to the question of payment of pension contribution payable to Government on account of the pensionable staff of the establishments of the Sanitary Board, I have the honour to state, in continuation of this office letter No. 815 of 10/5/1927, that the Sanitary Board is a corporate body just like the District Board Municipalities and that the Circular No. 22/24 L.A.D. of 18/2/1921 copy of which was already forwarded to you for reference applies equally as well to the Sanitary Board. As such, the contribution towards pension is payable by you at 1/9 of the sanctioned salaries of the pensionable staff of the several establishments under the control of the Board.

This office has no option in this matter. If the Sanitary Board was not willing to adopt the proceedure sanctioned by Government in accordance with Article 266 C of Mysore Service Regulations, it ought to have made proper representations to Government at the earliest opportunity on the objections raised in the annual audit reports. I therefore request you to be good enough to arrange to pay the amount of 8878/6/0 referred to in this office letter No. 232 of 12/11/1926 by issue of a cheque in favour of the Taluk Treasury, Bowringpet. The amount referred to relates to contribution due to end of June 1925 and that due for 1925.26 and 1926.27 may also be paid along with the above, If the Board is not willing to comply with this request, it may address Government in the matter. The favour of an early reply is requested.

" C o p y "

21st March 1928.

For President,
K.G.F. Sanitary Board,

Letter No.L.A.D.815 dated 12th May 1927, from the Comptroller to the Government of Mysore, Bangalore the the President, Sanitary Board,Kolar Gold Fields.

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With reference to your letter No.C.65/26-27 ~~of 26~~ in the matter of Pensionary Contribution due to Government on account of ~~the~~the pensionable staff of the Sanitary Board, I have the honour to state that Government in their letter No. Fl. 5333/ ~~S~~ & A 84/21/6 dated 26/5/1922, conveyed their approval to the levy of contribution towards pension of all pensionable staff of Local Boards and Municipalities in accordance with this office Circular No.222/24 dated 18/2/1921, Article 266 C.M.S.R. is applicable and not Articles 266 A and 266 B. Contribution towards pension at 1/9th of the sanctioned salaries of the pensionable staff is payable by each local body from June 1920 and the pension of such staff is to be borne entirely by Government from the date from which contribution is being paid. I request you therefore to kindly arrange to pay the contribution due if not already paid.

" C o p y "

For President,
21st March 1928. K.G.F.Sanitary Board,

Statement of Pensionable Employees in the K.G.F.Sanitary Board as they stood on 1st December 1927:-

No.	Designation.	Salary per month.
I.	Servants belonging to other Departments:-	
1.	1. Head Clerk, Sanitary Board Office.	100
2.	1. Cashier (45/5/55)	55
3.	1. Deputy Clerk.	30
4.	1. 3rd Clerk.	25
	3 Sanitary Inspectors. 2 @ Rs 77, 1 @ 51.	205
	1. Head Clerk, Health Office.	40
	1. Deputy Clerk.	35
	1. Laboratory Sub Assistant Surgeon.	60
	10	550
	Total for the year.	6600
	1/9 of pay per year.	733/5/4
II.	Employees on the permanent establishment of the Sanitary Board	
	1. Sanitary Inspector.	55
	17. Maistries @ Rs 17/- each,	289
	4. Peons Conservancy Establishment 13/- each	52
	1 Cess Overseer.	25
	3 Peons of the Sanitary Board office at Rs 13/- "	39
	1. Vaccinator.	24
	2 Caretakers at 11/-	22
	1 Pound Keeper.	12
	1. Robertsonpet Market Sergeant.	75
	1. " Assistant Market Sergeant.	25
	1. Duffedar.	15
	4 Peons at Rs 13/-	52
	1 Andersonpet Market Sergeant.	35
	4. Meuzzins 2 at Rs 16/- each, 1 at Rs 20/ and 1 at Rs 15/-	67
	2. Peons. at 13/-	26

1.	Laboratory Attendant.	15
2	Rent Collectors, 1 at 35, 1 at 30/-	65
42		893
	Total for the year.	10716
	1/9 of pay per year.	1190/10/8.

III. General Dispensary at Champion Reefs.

1.	Compounder.	23
1.	Midwife.	20
2	Attendants at Rs 9/13/0.	19/10Ø-
4		62/10/0
	Total for the year.	751/8/0
	1/9Øf pay per year.	83/8/0

	Total of I, II & III (1/9 of the pay per year)	2007/8/0
1.	Pay of the Medical Officer of Health at Rs300/- 3600 per year, contribution at 1/9 =	400/0/0
	Grand Total.	2407/8/0

For President,
K.G.F.Sanitary Board,

31st March 1928.

Note dated 13th February 1928, from ~~the~~ Mr. Ralph Nye, Executive Member, Messrs. John Taylor & Sons' Committee, & a non-official Member of the K.G.F.Sanitary Board.

Pensionary Contributions.

" The Rules regarding Pensions are contained in the Mysore Sefvice Regulations.

Rule 263 A. governs the allocation of the liability between Government and a Local Fund when the pension is proportionable on account of the service of the pensioner having been part with the one and part with the other.

Government (Comptroller's) Order dated 18th February 1921 lays down the procedure to be followed by the Local Fund in remitting their portion of the pension to Government who on receipt of same pay the full pension to the pensioner.

Rule 266 C. gives the option to the Local Fund(K.G.F. Sanitary Board being specifically mentioned as one) to compound the whole of their liability to pay pensions by paying to Government annually one-ninth of their establishment list.

This option was given 9 years ago but the K.G.F. Sanitary Board have never exercised it, because it does not pay them to do so.

The Comptroller to Government included a reference in his Audit Note for 1922-23 dated 21/7/192- to the desirability of the Sanitary Board exercising the option and spasmodic correspondence ensued, the Board maintaining their attitude that they do not intend to do so.

In July 1927 the Comptroller put forward the claim that Government could compel the Board to exercise the option and the Board repudiated this. The Comptroller in reply again submitted argument in favour of his contentions but from a perusal of the papers it does not appear that it can be supported.

Appendix F G—1]

SUBJECT.....

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Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *193* .

Date of issue..... 26/1/33

Signed by..... Mr MSK

List of enclosures.....

Copied by.....

Examined by.....

Section

File No.

Serial No.

No. Jl 4247

To The Comptroller

Sir

With reference to U.O. note no 92 L&D D/10.10.1932— re. amendment of rules contained in Articles 266 A. B and 46 M.S.R. in in accordance with the arrangement now in vogue I am directed to request you to kindly ascertain and intimate the practice in the British Indian Provinces, in respect of the ~~re~~ levy of pension-contribution in the case of Officers transferred from Govt. Service to Local Funds and those be-

WD 0253—GPB—15,000—26-8-32

longing to the permanent
staff of the Local Bodies
& have etc

22.1.33

Sd/ Financial Secretary

18.1.33

As regards the rate of
Contribution being ~~Different~~
~~one~~ 1/9 of Salary in a few
Cases and 1/4 th pay in others
A list of such Cases quoting
the G.O. or the rule under
which the rate was fixed
may kindly be forwarded

25th January 26

Fc 4247

S+A.

The Comptroller to Government,

Bangalore.

With reference to Un-official Note No.92 LAD dated 10th October 1932 regarding amendment of rules contained in Articles 266 A.B. and C, Mysore Service Regulations in accordance with the arrangement now in vogue, I am directed to request you to kindly ascertain and intimate the practice in British Indian Provinces in respect of the levy of pension contribution in the case of officers transferred from Government Service to Local Funds and those belonging to the permanent Staff of the Local Bodies.

As regards the rate of contribution being 1/9 of salary in a few cases and 1/4 of pay in others, a list of such cases quoting the Government Order or the rule under which the rate was fixed may kindly be forwarded.

I have the honour to be,
Sir,
Your most obedient servant,

M S K

for Financial Secretary to Government.

Aga/2.

KN

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 499/TADB.II./Encl.1 list. *Bangalore, dated* 4th May *1933.*

FINANCIAL BRANCH
9 MAY 1933
GENL. & REV. SECTT.

FINANCIAL SECRETARY
8 MAY 33
No.

From

M. VENKATESA IYENGAR, Esq., M.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

S. Shamanna, Esq., B.A.,
Financial Secretary to the Government
of Mysore, Bangalore.

Sir,

With reference to your No.4247/S&A. dated 25/26-1-1933 calling for information regarding the practice in British Indian Provinces regarding the levy of contribution in respect of (1) Officers transferred from Government service to service under Local Funds and (2) those belonging to the permanent staff of Local Boards I have the honour to state as follows:-

2. As regards (1) above, Article 799 of C.S.R. says that when part of the pensionable service of an officer qualifies for pension from the General Revenues and part from Local Funds which were treated as incorporated Local Funds upto 1st April 1908, their pension is paid and charged according to the Rule of Proportions provided that if less than one fourth of the pension becomes payable from either source no distribution shall be made.

Again, Article 803, the C.S.R. contemplates the transfer of an officer in qualifying service under Government to service under Local Funds under the same limitations and conditions as are applicable to Foreign Service. The service of an officer lent to a Municipality, a District Board or other Local Fund is "Foreign" as per Article 750 of the C.S.R. and Article 765 lays down that an officer transferred to Foreign service should contribute for both leave allowances and pension. The rates of contribution are fixed at one fourth of the sanctioned salary (under the foreign employer) for leave allowances and pension of Gazetted and non-gazetted officers and one sixteenth of the salary in the

leave allowances also for leave taken while in the employ of local bodies.

I have the honour to be,

Sir,

Your most obedient servant,

M. Venkatesalyengar

Comptroller.

S.S.

5/5/33

Statement showing the levy of pension contribution from officers lent to Local Boards.

Sl. No.	Name of the Officer lent.	Substantive post under Government.	To whom lent.	Rate of contribution paid.	Authority.
1.	Mr. B. Thirumalachar.	Assistant Engineer.	Bangalore City Municipality.	¼ of substantive pay under Govt.	Article.409, M.S.R.
2.	" T. Chandrasekhara Rao.	Assistant Master, Incomplete Middle school.	Model Incomplete school, Chamarajapet.	¼ "	"
3.	" H. Krishnamurthi.	Taluk Sheristedar.	Shimoga Municipality	¼ "	"
4.	" F.M. Abdur Rahimon.	Ag. Deputy Amildar.	Chief Officer, Tiptur.	¼ "	"
5.	" B.T. Kempanna & " A. Sundaram Mudaliar.	Amildar, S.P.T. Accountant, Comptroller's office.	Chief Officer, Davanagere. do	¼ " ¼ "	" "
6.	" B. Venkatramaiya.	Head Master, High School, Education Department.	High School, Dodballapur.	¼ "	"
7.	" S. Subrahmanyam.	Assistant Master.	do Sagar.	¼ "	"
8.	" M.V. Rama Rau.	Sub Overseer.	Davanagere Municipality.	¼ "	"
9.		Revenue Officer.	Channapatna.	1/9 "	
10.		Chief Officer.	Tumkur Municipality.	1/9 "	He was a servant of the Local Body.
11.		Chief Officer.	Shimoga "	1/9 "	Art.303 B(ii)of Municipal Account Manual.
12.		Chief Officer.	Hunsur "	1/9 "	do
13.	Mr. G. Venkatasubbaiya.	nil.	Chief Officer, Nanjangud	" 1/9 "	He was a Local Body employee
14.	Head Master, Malavalli Municipal High School.	Education Department.	Malavalli Municipality.	1/4 of ks.75 being the substantive pay in the Education Deptt.	Article.409 M.S.R.
15.	Chief Officer.		Chitaldrug "	¼ of Rs.50, being the pay of substantive appointment.	do
16.	do		Davanagere "	¼ of pay	do
17.	Head Master, Holenarsipur.		Holenarsipur "	¼ of Rs.75	do

Appendix F G—1]

SUBJECT.....

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Section S4A.

File No. 111 – 35

Serial No. 13

No. Draft a.c. slip to MSR 6703

To ~~A~~ Page 76 Article 250

Insert the following as note 1 numbering the existing ~~A~~ note as 2.

"Note 1. ~~Comptroller's~~ the following Circular no 222-224/L.A.D D/18.2.1921 ~~introducing~~ of the Comptroller the arrangement contemplated in this Article in respect of all Municipalities and Local Bodies ~~has been approved by Government~~"

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *193* .

Date of issue 10/3

Signed by R. M. Thes

List of enclosures.....

Copied by R. Kunju 9/3/36.

Examined by Para 249 the note. ← 1

4/3.

Financial Secretary

To the Comptroller with reference to his u.o. note no 92 LAD D/10.10.1932

WD 03601—GPB—30,000—23-9-35

28/3/36